PART IV

Section—2C (1)

GENERAL STATUTORY RULES ISSUED BY THE STATE GOVERNMENT UNDER THE CENTRAL ACTS AND STATE ACTS AND RULES MADE BY THE GOVERNOR UNDER THE CONSTITUTION.

FINANCE SECRETARIAT

Notification No. HD 250 EDC 77.

Bangalore, dated 2nd September 1978.

The draft of the following rules to amend the Karnataka Excise (Excise Duties) Rules, 1968, which the Government of Karnataka propose to make in exercise of the powers conferred by Section 71 of the Karnataka Excise Act (Karnataka Act 21 of 1976) is hereby published as required by sub-section (1) of section 71 of said Act for the information of all persons likely to be affected thereby and notice is hereby given that the draft rules will be taken into consideration on or after 23rd October 1978.

Any objection or suggestion which may be received from any person in respect of the said draft rules by the State Government before the date specified above will be cosidered by the Government. Objections or suggestions if any, may be addressed to the Commissioner and Secretary to Government Home Department, Vidhana Soudha, Bangalore-560001.

Draft Rules

1. **Title and Commencement**:—(1) These rules may be called the Karnataka Excise (Excise Duties) (Amendment) Rules, 1978.

(2) They shall come into force at once.

2. **Insertion of New Rule 2 B**:—After rule 2A of the Karnataka Excise (Excise Duties) Rules, 1968, the following rule shall be inserted, namely:—

"(2B). **Duty on rectified spirits used for certain purposes.**—In respect of rectified spirit used for the manufacture of liquors, denatured spirits or wines in any distillery, the excise duty levied under rule 2 shall, on proof of it having been so used, be allowed a rebate of an amount equal to the amount paid by such distillery."

By Order and in the name of the Governor of Karnataka,

G. B. DESHPANDE,
Additional Secretary to Government,
Finance Department.